



Dave Yost • Auditor of State

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types - For the Year Ended December 31, 2013	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – All Governmental Fund Types - For the Year Ended December 31, 2012	4
Statement of Receipts, Disbursements, and Changes in Fund Balance (Cash Basis) – Agency Fund Type - For the Year Ended December 31, 2012	5
Notes to the Financial Statements	7
Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Public Library of Steubenville and Jefferson County
Jefferson County
407 South Fourth Street
Steubenville, Ohio 43952

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Public Library of Steubenville and Jefferson County, Jefferson County, (the Library) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Public Library of Steubenville and Jefferson County, Jefferson County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2014, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

July 17, 2014

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$1,055,382				\$1,055,382
Public Library	2,253,182				2,253,182
Intergovernmental	131,896	\$18,000			149,896
Patron Fines and Fees	73,741				73,741
Contributions, Gifts and Donations	4,195				4,195
Earnings on Investments	1,967		\$4,269	\$44	6,280
Miscellaneous	35,999				35,999
<i>Total Cash Receipts</i>	<u>3,556,362</u>	<u>18,000</u>	<u>4,269</u>	<u>44</u>	<u>3,578,675</u>
Cash Disbursements					
Current:					
Library Services:					
Public Services and Programs	2,950,403	2,814			2,953,217
Collection Development and Processing		12,686			12,686
Support Services:					
Facilities Operation and Maintenance		1,280			1,280
Capital Outlay	20,973		135,786		156,759
<i>Total Cash Disbursements</i>	<u>2,971,376</u>	<u>16,780</u>	<u>135,786</u>		<u>3,123,942</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>584,986</u>	<u>1,220</u>	<u>(131,517)</u>	<u>44</u>	<u>454,733</u>
Other Financing Receipts (Disbursements)					
Transfers In			500,000		500,000
Transfers Out	(500,000)				(500,000)
Other Financing Uses	(62)				(62)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(500,062)</u>		<u>500,000</u>		<u>(62)</u>
<i>Net Change in Fund Cash Balances</i>	84,924	1,220	368,483	44	454,671
<i>Fund Cash Balances, January 1</i>	<u>1,055,793</u>	<u>33,565</u>	<u>2,110,641</u>	<u>37,456</u>	<u>3,237,455</u>
Fund Cash Balances, December 31					
Nonspendable				37,500	37,500
Restricted		34,785	2,479,124		2,513,909
Unassigned (Deficit)	1,140,717				1,140,717
<i>Fund Cash Balances, December 31</i>	<u>\$1,140,717</u>	<u>\$34,785</u>	<u>\$2,479,124</u>	<u>\$37,500</u>	<u>\$3,692,126</u>

The notes to the financial statements are an integral part of this statement.

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts					
Property and Other Local Taxes	\$1,026,875				\$1,026,875
Public Library	2,202,791				2,202,791
Intergovernmental	132,163	\$22,571			154,734
Patron Fines and Fees	75,287				75,287
Services Provided to Other Entities	3,500				3,500
Contributions, Gifts and Donations	14,332				14,332
Earnings on Investments	4,822				4,822
Miscellaneous	53,077				53,077
<i>Total Cash Receipts</i>	<u>3,512,847</u>	<u>22,571</u>			<u>3,535,418</u>
Cash Disbursements					
Current:					
Library Services:					
Public Services and Programs	2,967,411	18,022			2,985,433
Support Services:					
Facilities Operation and Maintenance		8,720			8,720
Capital Outlay	70,961	1,147	\$574,466		646,574
<i>Total Cash Disbursements</i>	<u>3,038,372</u>	<u>27,889</u>	<u>574,466</u>		<u>3,640,727</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>474,475</u>	<u>(5,318)</u>	<u>(574,466)</u>		<u>(105,309)</u>
Other Financing Receipts (Disbursements)					
Transfers In	23,348		850,000		873,348
Transfers Out	(850,000)		(49,770)		(899,770)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(826,652)</u>		<u>800,230</u>		<u>(26,422)</u>
<i>Net Change in Fund Cash Balances</i>	<u>(352,177)</u>	<u>(5,318)</u>	<u>225,764</u>		<u>(131,731)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,407,970</u>	<u>38,883</u>	<u>1,884,877</u>	<u>\$37,456</u>	<u>3,369,186</u>
Fund Cash Balances, December 31					
Nonspendable				37,456	37,456
Restricted		33,565	2,110,641		2,144,206
Unassigned (Deficit)	1,055,793				1,055,793
<i>Fund Cash Balances, December 31</i>	<u>\$1,055,793</u>	<u>\$33,565</u>	<u>\$2,110,641</u>	<u>\$37,456</u>	<u>\$3,237,455</u>

The notes to the financial statements are an integral part of this statement.

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
AGENCY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Fiduciary Fund Type
	Agency
Non-Operating Receipts (Disbursements)	
Capital Outlay	(\$26,422)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(26,422)</i>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<i>(26,422)</i>
Transfers In	49,770
Transfers Out	(23,348)
<i>Net Change in Fund Cash Balances</i>	<i>0</i>
<i>Fund Cash Balances, January 1</i>	<i>0</i>
<i>Fund Cash Balances, December 31</i>	<i>\$0</i>

The notes to the financial statements are an integral part of this statement.

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**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Public Library of Steubenville and Jefferson County, Jefferson County, (the Library) as a body corporate and politic. The Mayor of the City of Steubenville appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Funds:

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

John C. Williams Charitable Trust Grant Fund – This fund receives grant money to be used for library activities.

Library Grant Project Fund – This fund receives federal grant monies to be used for children's' library projects.

PNC Grant Fund – This fund receives local grant monies to be used in the industrial photographing project.

Pugliese Grant Fund – This fund receives grant monies to be used in the industrial photographing project.

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant capital project funds:

Building and Repair Fund – This fund provides for building repairs and renovations.

Vehicle Fund – This fund is used to purchase vehicles for library use.

4. Permanent Funds

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Library had the following significant permanent fund:

Naylor Trust – Interest earned may be used to purchase books.

5. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Library's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Library disburses these funds as directed by the individual, organization or other government. The Library's agency fund accounted for the retainage funds for the 2012 roofing project.

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Deposits and Investments

The Library maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2013	2012
Demand deposits	\$196,908	\$1,328,103
Certificates of deposit	37,626	37,582
Total deposits	<u>234,534</u>	<u>1,365,685</u>
STAR+	3,437,236	1,801,441
STAR Ohio	20,356	70,329
Total investments	<u>3,457,592</u>	<u>1,871,770</u>
Total deposits and investments	<u><u>\$3,692,126</u></u>	<u><u>\$3,237,455</u></u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,531,300	\$3,556,362	\$25,062
Special Revenue		18,000	18,000
Capital Projects		504,269	504,269
Permanent		44	44
Total	\$3,531,300	\$4,078,675	\$547,375

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,254,011	\$3,512,733	\$741,278
Special Revenue	1,280	16,780	(15,500)
Capital Projects	2,606,095	135,786	2,470,309
Total	\$6,861,386	\$3,665,299	\$3,196,087

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,498,547	\$3,536,195	\$37,648
Special Revenue	22,071	22,571	500
Capital Projects		850,000	850,000
Total	\$3,520,618	\$4,408,766	\$888,148

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,528,924	\$3,910,084	\$618,840
Special Revenue	8,245	27,889	(19,644)
Capital Projects	1,920,000	624,236	1,295,764
Total	\$6,457,169	\$4,562,209	\$1,894,960

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the PNC Grant Fund by \$15,000 for the year ended December 31, 2013. For the year ended December 31, 2012, budgetary expenditures exceeded appropriation authority in the LSTA Grant Fund and the Pugliese Grant Fund by \$12,071 and \$8,720, respectively,

**PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

4. Grants-in-aid and Tax Receipts

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

5. Retirement Systems

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14% of participants' gross salaries. The Library has paid all contributions required through December 31, 2013.

6. Risk Management

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Public Library of Steubenville and Jefferson County
Jefferson County
407 South Fourth Street
Steubenville, Ohio 43952

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Public Library of Steubenville and Jefferson County, Jefferson County, (the Library) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated July 17, 2014 wherein we noted the Library followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Government's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Government's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Government's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

July 17, 2014



Dave Yost • Auditor of State

PUBLIC LIBRARY OF STEUBENVILLE AND JEFFERSON COUNTY

JEFFERSON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 02, 2014**